



State of Washington
Department of Revenue
Special Programs Division
PO Box 47488
Olympia, WA 98504-7488

Application for Extension of Time to File a Washington Estate and Transfer Tax Return and/or Pay Estate Tax

For Filers of 85 0046 and 85 0047 (Circle one)

PART 1 – Decedent and Executor

1. Decedent's first name and middle initial (and maiden name, if any)	2. Decedent's last name	3. Social Security Number	
4. Legal residence (domicile at time of death (county, state, and zip code, or foreign country))	5. Year domicile established	6. Date of birth	7. Date of death
8. Name, Address, and Phone Number of Person Required to File Telephone No: ()		9. Name, Address, and Phone Number of Preparer (if applicable) Telephone No: () Email Address:	
10. Name and location of court where Will was probated or estate administered		11. Cause Number	

PART 2 – Extension of Time to File Form 85 0046 or 85 0047

Extension. If you are applying for a 6-month extension of time to file Form 85 0046 or 85 0047, check here (see instructions): ☐

Additional extension. If you are an executor out of the country applying for an extension of time to file in excess of 6 months, check here: ☐

You **must** attach a statement explaining in detail why it was impossible or impractical to file Form 85 0046 or 85 0047 by the due date. See the instructions. Enter the extension date requested.

Extension for cause. If you have not filed a request for a 6-month extension and the time for filing such a request has passed, check here ☐

You **must** attach a written statement explaining in detail why you were unable to request an automatic extension, why it was impossible or impractical to file Form 85 0046 or 85 0047 by the due date, and why you should be granted an extension at this time. See the instructions. Enter the extension date requested.

You **must** attach your written statement to explain in detail why it was impossible or impractical to file a reasonably complete return by the due date of the return.

PART 3 – Extension of Time to Pay

You must attach your written statement to explain in detail why it is impossible or impractical to pay the full amount of the estate (or GST) tax by the return due date. If the taxes cannot be determined because the size of the gross estate is unascertainable, check here ☐ and enter "-0-" or other appropriate amount on Part 4, line 3. You must attach an explanation.

PART 4 – Payment to Accompany Extension Request

1. Amount of estate and GST taxes estimated to be due.....	1
2. Amount of cash shortage (complete Part 3)	2
3. Balance Due (subtract line 2 from 1) (see instructions).....	3

Signature and Verification

If filed by executor—Under penalties of perjury, I declare that I am an executor of the estate of the above-named decedent and that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

_____ Executor's Signature	_____ Title	_____ Date
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If filed by someone other than the executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by an executor to file this application.

_____ Filer's Signature (other than the executor)	_____ Title	_____ Date
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PART 5 – Notice to Applicant—To be completed by the Department of Revenue

1. The application for extension of time to file (Part 2) is: <input type="checkbox"/> Approved <input type="checkbox"/> Not approved because _____ _____ <input type="checkbox"/> Other _____ _____	2. The application for extension of time to pay (Part 3) is: <input type="checkbox"/> Approved <input type="checkbox"/> Not approved because _____ _____ <input type="checkbox"/> Other _____ _____
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Department of Revenue Official	Date	Department of Revenue Official	Date
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Internal Revenue Code (IRC) as it existed on January 1, 2001 unless otherwise noted.

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 85 0048 for the following purposes:

- To apply for a 6-month extension of time to file Form 85 0046 or 85 0047 (Part 2).
- To apply for a discretionary (i.e. for cause) extension of time to file Form 85 0046 or 85 0047 (Part 2), Washington State Estate (and Generation-Skipping Transfer) Tax Return, and for the estate of a nonresident not a citizen of the United States.
- To apply for an extension of time to pay estate (or GST) tax under IRC section 6161 (Part 3)

Who May File

An executor filing Form 85 0046 or 85 0047 for a decedent's estate may file Form 85 0048 to apply for an extension of time to file under section 6081 and/or an extension of time to pay the estate tax under IRC section 6161. See the instructions for Form 85 0046 or 85 0047 for a definition of "executor." If there is more than one executor, only one is required to sign Form 85 0048.

Also, an authorized attorney, certified public accountant, enrolled agent, or agent holding power of attorney may use this form to apply for an extension of time on behalf of the executor.

The form must be signed by the person filing the application. If filed by an attorney, certified public accountant, enrolled agent, or agent holding a power of attorney, fill out the appropriate title next to the signature line.

When To File

Extension (Part 2). If you are applying for an automatic 6-month extension of time to file Form 85 0046 or 85 0047, file Form 85 0048 by the original due date for Form 85 0046 or 85 0047.

Additional extension (Part 2). An additional extension is available **only**

if you are an executor out of the country.

If you have already received a 6-month extension and are applying for an additional extension, file Form 85 0048 early enough to allow the Department of Revenue to consider the application and reply before the extended due date. If you have not received an extension and you are applying for an extension of time to file Form 85 0046 or 85 0047 in excess of 6 months, you should file Form 85 0048 by the original due date for Form 85 0046 or 85 0047.

Extension for cause (Part 2). If you are applying for an extension of time to file in Part 2, file Form 85 0048 early enough to allow the Department of Revenue to consider the application and reply before the due date. If you have not filed an application for an extension for Form 85 0046 or 85 0047 and the time for filing such an application has passed, file Form 85 0048 as soon as possible.

Except for certain IRC section 6166 elections (closely held business), an application for an extension of time to pay estate tax received after the estate tax due date will not be considered by the Department of Revenue.

How To File

File a separate Form 85 0048 for each form for which you are requesting an extension. Circle the appropriate form number in the heading of Form 85 0048.

File Form 85 0048 in duplicate. The Department of Revenue will return a copy to the executor. For other approved extensions, attach the copy to the return that is filed.

The return must be filed before the extension of time is up. It may not be amended after this time, although supplemental information may later be filed which may result in a different amount of tax.

Where To File

Please send the return to the Department of Revenue

Mail Address:

Department of Revenue
Estate Tax Section
PO Box 47488
Olympia, WA 98504-7488

Private Carrier:

Department of Revenue
Estate Tax Section
2735 NW Harrison, Suite 400
Olympia, WA 98502

Interest

Late Payment

Payment of the Washington Estate and Transfer Tax is due nine months from the date of death. If payment is not received, interest accrues at the rate established by RCW 83.100.070(1) on the unpaid tax. Note: *An extension of time for payment does not grant relief from the accrual of interest.*

Late Filing

Executors filing late (after the due date, including extensions) should attach an explanation to the return. No penalty is assessed on voluntary payments per RCW 83.100.070.

Specific Instructions

Due Dates

The due date for Form 85 0046 and 85 0047 is 9 months after the date of the decedent's death. If there is no numerically corresponding date in the 9th month, the due date is the last date of the 9th month. If the due date falls on a Saturday, Sunday, or a legal holiday, the return is due on the next business day.

Part 2, Extension of Time To File Form 85 0046 or 85 0047

Note: *An extension of time to file does not extend the time to pay.*

Additional extension. If you are an executor out of the country, you can apply for an additional extension of time to file. Check the designated box, complete the form as instructed, and attach the statement described in Part 2.

Applications both for an additional extension following a 6-month extension and for an initial extension of more than 6 months should be filed early enough to give the Department of Revenue time to consider the application and reply before the due date.

The requested extension of time to file may not exceed 6 months unless the executor is out of the country.

The application must establish sufficient cause why it is impossible or impractical for the executor to file a reasonably complete return by the return due date.

Part 3, Extension of Time To Pay (Sec. 6161)

An extension of time to pay under section 6161(a)(1) may not exceed 12 months. A discretionary extension of time to pay for reasonable cause under section 6161(a)(2) may not exceed 10 years. Different extension periods may apply to extensions of time granted for a deficiency, a section 6163 election (reversionary or remainder interest), or a section 6166 election (closely held business).

The application must establish why it is impossible or impractical for the executor to pay the full amount of the estate tax by the estate tax return due date. Examples of reasonable cause provided in section 20.6161-1 of the federal regulations include the following:

1. An estate includes sufficient liquid assets to pay the estate (and GST) tax when otherwise due. The liquid assets, however, are located in several jurisdictions and are not immediately subject to the control of the executor. Consequently, such assets cannot readily be collected by the executor even with reasonable effort.
2. An estate is comprised in substantial part of assets consisting of rights to receive payments in the future (e.g., annuities, copyright royalties, contingent fees, or accounts receivable). These assets provide insufficient present cash with which to pay the estate (and GST) tax when otherwise due and the estate cannot borrow against these assets except upon terms that would cause a loss to the estate.

3. An estate includes a claim to substantial assets which cannot be collected without litigation. Consequently, the size of the gross estate is unascertainable at the time the tax is otherwise due.

4. An estate does not have sufficient funds (without borrowing at a rate of interest higher than that generally available) with which to pay the entire estate (and GST) tax when otherwise due, to provide a reasonable allowance during the remaining period of administration of the estate for the decedent's surviving spouse and dependent children, and to satisfy claims against the estate that are due and payable. In addition, the executor has made a reasonable effort to convert assets in the executor's possession (other than an interest in a closely held business to which section 6166 applies) into cash.

In general, an extension of time to pay will be granted only for the amount of the cash shortage. You must show on Part 4, the amount of the estate (and GST) tax (attach a copy of the return if it has already been filed; otherwise estimate the tax), the amount of the cash shortage, including a statement of the current assets in the estate and the assets already distributed, a plan for partial payments during the extension period, and the balance due. To avoid additional interest, you must pay any balance due with this form.

The Department of Revenue will complete Part 5 and return a copy to the executor. If an approved application has different extension dates in Parts 2 and 3, the Department of Revenue will return two copies to the executor. Attach one of the copies to the estate tax return that is filed. Submit the other copy with the separate payment. The part of the estate tax for which the extension is granted must be paid with interest from the estate tax due date before the expiration of the extension granted.

Note: An extension of time to pay does **NOT** extend the time to file.

If an application for extension of time to pay is denied, a written appeal may be made to the Department of Revenue within 30 days from the time the denial is mailed.

Part 4

Interest must be paid on any estate and GST tax that is not paid in full by the original due date of the tax return, regardless of whether an extension of time to file and/or pay has been obtained. For this reason, you should pay as much of the tax as possible by the original (not extended) due date of the return.

Paying by Check

Make the check payable to the Washington State Department of Revenue. Please write the decedent's name, Form 85 0046 or 85 0047, and date of death on the check to assist us in posting it to the proper account.